

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

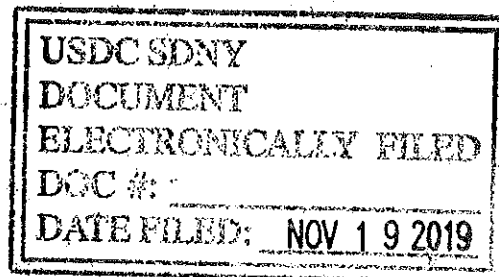
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UNITED STATES OF AMERICA

-v.-

SUPERSEDING
INDICTMENT
S5 18 Cr. 693 (RMB)

RICHARD GAFFEY,
a/k/a "Dick Gaffey," and
HARALD JOACHIM VON DER GOLTZ,
a/k/a "H.J. von der Goltz,"
a/k/a "Johan von der Goltz,"
a/k/a "Jochen von der Goltz,"
a/k/a "Tica,"
a/k/a "Tika,"



Defendants.

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COUNT ONE
(Conspiracy to Commit Tax Evasion)
(GAFFEY, VON DER GOLTZ)

The Grand Jury charges:

1. From at least in or about 2000 through in or about 2016, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, together with others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7201.

2. It was a part and an object of the conspiracy that RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER

GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, together with others known and unknown, willfully and knowingly would and did attempt to evade and defeat a substantial part of the income tax due and owing to the United States of America by VON DER GOLTZ, in violation of Title 26, United States Code, Section 7201.

Overt Acts

3. In furtherance of the conspiracy and to effect the illegal object thereof, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, and others known and unknown, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. On or about September 14, 2007, VON DER GOLTZ and a co-conspirator not named as a defendant herein ("CC-1") signed a document containing governing regulations for a legal entity named the Revack Holdings Foundation, chartered in Panama. This document identified VON DER GOLTZ as the founder and first beneficiary of the Revack Holdings Foundation, making clear that he was the beneficial owner. The Revack Holdings Foundation owned certain offshore entities (the "Revack Entities"), and VON DER GOLTZ held assets and made investments through the Revack Entities

rather than in his own name, to conceal his ownership of those assets and investments, and the income generated by those assets and investments, from the Internal Revenue Service ("IRS").

b. On or about June 5, 2007, CC-1 wrote an email to GAFFEY regarding a particular Revack Entity, EMJO Investments Limited ("EMJO"), in which CC-1 stated, in substance and in part, that the passport of VON DER GOLTZ, should not be provided to U.S. companies because "we cannot make a link between [VON DER GOLTZ] and [EMJO] inside the USA."

c. In or about January 2013, GAFFEY and CC-1 helped VON DER GOLTZ open an account for EMJO at a bank in New York, New York, including by sending emails to bankers in New York, New York, and did not disclose to the bank VON DER GOLTZ's beneficial ownership of EMJO.

d. In or about September 2014, VON DER GOLTZ, with the assistance of GAFFEY, filed with the United States Department of the Treasury Amended Reports of Foreign Bank and Financial Accounts, FinCEN Report 114 ("FBARs") that were materially false and incomplete, in that they falsely stated that VON DER GOLTZ had signature authority, but no financial interest in, certain bank accounts at a Swiss bank (the "Swiss Bank"), including an account held in the name of EMJO (the "Swiss Bank EMJO Account") and an account owned in the name of the Revack Holdings Foundation (the "Swiss Bank Revack Account"), and omitted

other offshore bank accounts at a bank in Panama (the "Panamanian Bank") in which VON DER GOLTZ held a financial interest.

e. On or about May 19, 2016, during an interview conducted by representatives of the Department of Justice ("DOJ"), including law enforcement agents from New York, New York, VON DER GOLTZ falsely stated, in substance and in part, that he had only signature authority over the Swiss Bank EMJO Account and that the Revack Entities were beneficially owned by VON DER GOLTZ's elderly mother (the "Mother").

(Title 18, United States Code, Section 371.)

COUNT TWO
(Wire Fraud)
(GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

4. From at least in or about 2000 through in or about 2016, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, willfully and knowingly, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, did transmit and cause to be transmitted by means of wire, radio, and television communication in interstate and foreign commerce, writings, signs, signals,

pictures, and sounds for the purpose of executing such scheme and artifice, to wit, GAFFEY and VON DER GOLTZ participated in a fraudulent scheme to help VON DER GOLTZ conceal his assets and investments, and the income generated by those assets and investments, from the IRS, and GAFFEY and VON DER GOLTZ transmitted and caused to be transmitted interstate and foreign wires, including emails and bank wires, for the purpose of executing this fraudulent scheme.

(Title 18, United States Code, Sections 1343 and 2.)

COUNT THREE
(Money Laundering Conspiracy)
(GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

5. From at least in or about May 2007 through in or about June 2014, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, and others known and unknown, knowingly did combine, conspire, confederate, and agree together and with each other to commit money laundering, in violation of Title 18, United States Code, Section 1956(a)(2)(A).

6. It was a part and object of the conspiracy that RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz,"

a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, and others known and unknown, in an offense involving and affecting interstate and foreign commerce, would and did transport, transmit, and transfer, and attempt to transport, transmit, and transfer, monetary instruments and funds from a place in the United States to or through a place outside the United States, and to a place in the United States from and through a place outside the United States, with the intent to promote the carrying on of specified unlawful activity, to wit, the wire fraud scheme alleged in Count Two of this Indictment, in violation of Title 18, United States Code, Section 1956(a)(2)(A).

(Title 18, United States Code, Section 1956(h).)

COUNTS FOUR THROUGH SEVEN
(Willful Failure to File an FBAR)
(GAFFEY, VON DER GOLTZ)

The Grand Jury further charges:

7. On or about the filing due dates listed below, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, did knowingly and willfully fail to file with the United States Department of the Treasury an FBAR disclosing that VON DER GOLTZ had a financial interest in, and signature and other authority over, a bank, securities, and other financial account in a foreign country, to

wit, foreign bank, securities, and other financial accounts at the Panamanian Bank and the Swiss Bank, which had an aggregate value of more than \$10,000 during each of the years listed below:

Count	Calendar Year	Due Date to File FBAR	Bank
6	2012	June 30, 2013	The Panamanian Bank The Swiss Bank
7	2013	June 30, 2014	The Panamanian Bank The Swiss Bank
8	2014	June 30, 2015	The Panamanian Bank
9	2015	June 30, 2016	The Panamanian Bank

(Title 31, United States Code, Sections 5314 and 5322(a);
Title 31, Code of Federal Regulations,
Sections 1010.350, 1010.306(c, d), and 1010.840(b); Title 18,
United States Code, Section 2.)

COUNT EIGHT
(False Statements)
(VON DER GOLTZ)

The Grand Jury further charges:

8. On or about May 11, 2016, in the Southern District of New York and elsewhere, HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendant, in a matter within the jurisdiction of the executive branch of the Government of the United States, did knowingly and willfully make materially false, fictitious, and fraudulent statements and representations, to wit, VON DER GOLTZ caused a representative of

a U.S. Law Firm (the "U.S. Law Firm Representative") to send an email to a DOJ official in New York, New York, which email attached the materially false Amended FBARS that VON DER GOLTZ filed in 2014, and which email falsely stated, in substance and in part, that the Mother became the beneficial owner of EMJO and the other Revack Entities upon the death of VON DER GOLTZ's father, that VON DER GOLTZ was not the beneficial owner of EMJO, that VON DER GOLTZ had "signature only" authority over the Swiss Bank EMJO Account, and that VON DER GOLTZ had not used EMJO "to hide funds from the U.S. or other tax authorities."

(Title 18, United States Code, Sections 1001(a)(2) and 2.)

COUNT NINE
(False Statements)
(VON DER GOLTZ)

The Grand Jury further charges:

9. On or about May 19, 2016, in the Southern District of New York and elsewhere, HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendant, in a matter within the jurisdiction of the executive branch of the Government of the United States, did knowingly and willfully make materially false, fictitious, and fraudulent statements and representations, to wit, when interviewed by representatives from the DOJ, including an Assistant United States Attorney for the Southern District of New York and Special Agents from an IRS Field

Office in New York, New York, VON DER GOLTZ falsely stated, in substance and in part, that he only had signature authority over the Swiss Bank EMJO Account, and that the Revack Entities were beneficially owned by the Mother.

(Title 18, United States Code, Section 1001(a)(2).)

COUNT TEN
(Aggravated Identity Theft)
(GAFFEY)

The Grand Jury further charges:

10. From at least in or about 2007 through in or about 2016, in the Southern District of New York and elsewhere, RICHARD GAFFEY, a/k/a "Dick Gaffey," the defendant, knowingly did transfer, possess, and use, without lawful authority, a means of identification of another person, during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), to wit, GAFFEY transferred, possessed, and used the name, date of birth, government passport number, address, and other means of identification of the Mother during and in relation to the wire fraud offense charged in Count Two of this Indictment.

(Title 18, United States Code, Sections 1028A(a)(1),
1028A(b), and 2.)

FORFEITURE ALLEGATION AS TO COUNT TWO

11. As a result of committing the wire fraud offense alleged in Count Two of this Indictment, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von

der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461, all property, real and personal, which constitutes or is derived from proceeds traceable to the commission of the offense alleged in Count Four, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

FORFEITURE ALLEGATION AS TO COUNT THREE

12. As a result of committing the money laundering conspiracy offense alleged in Count Three of this Indictment, RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Tica," the defendants, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(1), all property, real and personal, involved in the offense alleged in Count Five, or any property traceable to such property, including but not limited to a sum of money in United States currency representing the amount of property involved in said offense.

Substitute Asset Provision

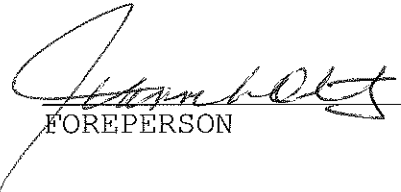
13. If any of the property described above as being subject to forfeiture, as a result of any act or omission of RICHARD GAFFEY, a/k/a "Dick Gaffey," and HARALD JOACHIM VON DER

GOLTZ, a/k/a "H.J. von der Goltz," a/k/a "Johan von der Goltz," a/k/a "Jochen von der Goltz," a/k/a "Tica," a/k/a "Tika," the defendants,

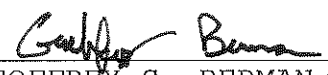
- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b); Title 21, United States Code, Section 853(p); and Title 28, United States Code, Section 2461 to seek forfeiture of any other property of the defendants up to the value of the forfeitable property described above.

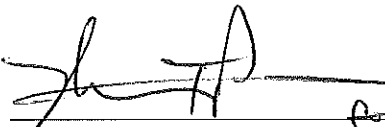
(Title 18, United States Code, Sections 981 and 982;
Title 21, United States Code, Section 853;
Title 28, United States Code, Section 2461.)



FOREPERSON



GEOFFREY S. BERMAN *ASU*
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Chief, Money Laundering and
Asset Recovery Section
Criminal Division

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

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RICHARD GAFFEY,
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Defendants.

SUPERSEDING INDICTMENT

S5 18 Cr. 693 (RMB)

(18 U.S.C. §§ 371, 1001(a)(2), 1028A, 1343, 1956(h), 2;
31 U.S.C. §§ 5314, 5322(a))

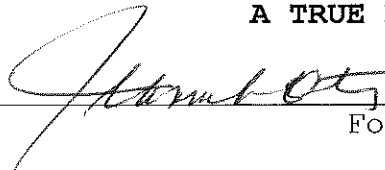
GEOFFREY S. BERMAN

United States Attorney.

DEBORAH CONNOR

Chief, Money Laundering and
Asset Recovery Section
Criminal Division.

A TRUE BILL



Foreperson.

*Superseding indictment filed
Hon. Sarah Netbenn, USMJ
11/19/19.*